

**FINANCE
DIRECTOR
REPORT**

Claiborne County Finance Department

Finance Director's Report on 2026 Budget Status

To: County Commission

From: Brandon Walters, Finance Director

Date: 2/1/2026

Subject: 2026 Budget Status through December 31, 2025

This report gives a clear picture of where we stand on the County's 2026 budget halfway through the fiscal year (actuals through December 31, 2025). It includes the usual two detailed tables—one for appropriations, one for revenues—plus the summary table everyone looks at first.

The detailed tables break out each fund with:

- Budgeted amounts and major categories
- Actual monthly spending/revenue
- Year-to-date totals and remaining balance

The summary table shows, by fund:

- Total budgeted appropriations and revenues
- Actual appropriations and revenues to date
- Revenues vs. appropriations (budget and actual)
- Beginning and ending cash balances

Actuals are right at 50% of the fiscal year.

General Fund (Fund 101) Spending is at 45.1% of budget; revenues are at 46.2%. That leaves us with expenditures running about \$134,145 ahead of revenues so far. Cash balance at the end of December is \$7,943,173. We'll keep watching property tax collections (they're coming in strong) and the usual spring revenue bump—cash should build nicely from here.

Solid Waste Fund (Fund 116) Spending is at 38.9% of budget; revenues are running ahead at 55.0%. Revenues are beating expenditures by roughly \$462,843. Cash balance sits at \$2,740,340. Property taxes and tipping fees are both tracking well, which is exactly what we want to see heading into landfill transition planning.

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American Rescue Plan Fund (Fund 127) Spending is at 24.9% of budget; revenues are at 26.2%. Expenditures are ahead of revenues by about \$717,402—right in line with the plan, since most ARP dollars came in prior years and we're drawing down existing cash. Waterline and TDEC projects are in the bidding phase, so we'll see spending pick up in the second half.

Highway Fund (Fund 131) Spending is at 44.0% of budget; revenues are at 38.9%. Expenditures are running about \$682,307 ahead of revenues. Cash balance is \$1,920,878. State aid and road maintenance timing explain most of the gap—we expect revenues to catch up once the heavier construction season hits. Plenty of cash on hand if anything pops up.

Debt Service Fund (Fund 151) Spending is only at 13.0% of budget; revenues are at 15.7%. We're showing a small surplus of about \$12,101 (revenues slightly ahead). Cash balance is \$935,428—more than enough for the big payments coming in the spring. The planned fund balance draw later in the year is still on track.

Capital Projects Fund (Fund 171) No activity through December, but we closed on the note for \$2,500,000 on January 8. So far, only closing costs have hit in January. Projects (including the ADA work) are still in design/bidding. We'll see revenues and spending start once vendors are on board and work begins.

Highway Capital Fund (Fund 176) Spending is at 88.0% of budget (heavy equipment and stone purchases early on); revenues are at 45.3%. Expenditures are ahead by about \$351,688. Cash balance is \$527,369—still comfortable for any surprises. Wheel tax revenue is steady, as usual.

Attachments

1. Table 1: FY26 Budgeted and Actual Expenditures by Fund and Major Category as of December 31, 2025
2. Table 2: FY26 Budgeted and Actual Revenues by Fund and Major Category as of December 31, 2025
3. Table 3: FY26 Budget Status Summary as of December 31, 2025

Respectfully submitted,



Brandon Walters

Fiscal Year	2025-2026											
Month	December											
Fund	General Fund (101)											
Function	Description	Budget	July	August	September	October	November	December	YTD			
51100	County Commission	190,223	15,893	10,433	10,512	11,528	10,344	9,985	68,695			
51210	Board of Equalization	7,025	-	-	-	-	-	-	-			
51220	Beer Board	2,500	-	-	-	-	-	-	-			
51230	Budget and Finance Committee	32,232	-	2,192	1,339	2,887	1,926	-	8,343			
51300	County Executive	225,923	20,392	24,035	17,792	16,171	16,294	16,570	111,253			
51400	County Attorney	67,664	9,171	6,913	4,608	4,669	4,669	4,669	34,699			
51500	Election Commission	245,618	27,949	20,303	15,320	14,427	16,027	15,700	109,726			
51600	Register of Deeds	294,282	16,381	49,904	21,480	19,100	20,572	19,305	146,742			
51710	Planning and Community Development	5,000	2,563	-	-	-	-	-	2,563			
51720	County Planner	35,468	8,354	-	1,078	7,886	1,077	1,077	19,473			
51800	County Buildings	328,404	67,373	22,588	21,113	50,782	17,139	20,060	199,055			
51910	Preservation of Records	25,337	1,138	2,200	1,897	1,959	1,570	2,044	10,809			
52100	Accounting/Budgeting/Payroll	586,037	68,677	66,336	40,106	38,927	38,782	49,720	302,547			
52300	Property Assessor's Office	296,343	19,851	28,778	21,156	19,258	27,374	19,758	136,175			
52310	Reappraisal Program	110,627	4,949	10,591	7,283	4,160	3,911	4,176	35,071			
52400	County Trustee's Office	387,803	20,651	37,597	31,428	40,941	29,983	25,430	186,090			
52500	County Clerk's Office	484,829	49,060	49,365	33,751	36,276	33,484	34,119	236,055			
53100	Circuit Court	594,914	56,099	55,715	42,284	39,745	56,797	40,770	291,410			
53300	General Sessions	292,025	20,613	33,239	22,050	21,752	21,198	20,651	139,503			
53400	Chancery Court	330,747	37,649	34,142	24,676	24,057	23,533	23,771	167,827			
53600	District Attorney General	579,764	29,675	67,424	47,783	44,111	45,370	37,050	271,413			
53610	Public Defenders Office	55,348	-	-	-	-	-	-	-			
54110	Sheriff's Department	3,524,152	191,767	352,734	253,208	280,502	308,965	266,919	1,654,095			
54160	Admn Sexual Offenders	2,000	-	-	-	300	-	-	300			
54220	Workhouse	4,753,885	220,207	464,494	309,734	323,543	310,289	356,103	1,984,370			
54240	Juvenile Services	85,963	4,382	7,837	5,204	6,309	5,266	5,506	34,504			
54310	Fire Prevention and Control	233,700	186,000	-	2,700	-	-	-	188,700			
54410	Civil Defense (Emergency Mgmt)	154,652	5,388	11,790	7,877	7,984	7,960	8,008	49,007			
54420	Rescue Squad	36,000	-	-	-	-	-	-	-			
54490	Other Emergency Management	60,000	10,500	-	-	1,250	9,250	-	21,000			
54610	County Coroner/Medical Examiner	71,500	3,950	5,900	8,545	16,993	4,075	4,490	43,953			
55110	Health Department	173,161	3,332	6,012	4,501	4,502	11,656	3,646	33,649			
55120	Rabies and Animal Control	25,000	-	-	-	-	-	-	-			
55130	Ambulance/Emergency Medical Services	365,000	13,750	13,750	13,750	13,750	13,750	13,750	82,500			
55170	Alcohol and Drug Programs	100,000	-	-	-	-	-	-	-			
55190	Other Local Health Services	273,594	7,577	13,174	10,390	3,808	7,953	11,249	54,151			
55720	Sanitation Education/Information	72,831	2,322	5,586	3,879	3,977	4,213	4,302	24,279			
56300	Senior Citizens Assistance	273,287	14,312	11,068	11,750	10,708	10,470	12,902	75,209			
56500	Libraries	180,026	11,350	19,567	13,269	13,817	13,771	14,040	85,815			
57100	Agriculture Extension Service	119,529	1,018	-	419	28,507	210	820	30,973			
57300	Forest Service	2,000	-	-	-	2,000	-	-	2,000			
57500	Soil Conservation	112,477	5,110	11,398	7,599	7,721	7,721	7,721	47,271			
58120	Industrial Development	120,000	-	10,421	15,371	16,413	9,111	7,368	58,684			
58130	Housing & Urban Development	1,172,453	2,000	73,317	5,406	-	2,000	2,000	82,723			
58190	Other Economic and Community Develop	68,386	2,868	6,113	6,875	4,637	3,972	4,006	28,470			
58300	Veteran's Service	45,565	2,063	4,496	2,974	3,148	3,039	3,015	18,735			
58400	Other Charges	958,834	455,098	10,432	76,246	68,576	19,389	67,479	697,220			
58900	Tax Relief	58,000	350	286	2,679	6,235	2,606	4,343	16,499			
91000	Capital Projects	1,317,208	227,009	449,316	217,650	36,478	77,263	1,630	1,009,345			
	Total General Fund	19,524,316	1,846,792	2,003,445	1,345,682	1,259,792	1,202,978	1,142,152	8,800,842			

Fund	Function	Description	Budget	July	August	September	October	November	December	YTD
		Solid Waste (116)								
	55731	Waste Pickup	2,729,405	162,305	202,552	187,632	157,315	167,428	241,698	1,118,930
	99100	Transfers Out	144,950	-	-	-	-	-	-	-
		Total Solid Waste/Sanitation Fund	2,874,355	162,305	202,552	187,632	157,315	167,428	241,698	1,118,930
		Drug Control (122)								
	54150	Drug Enforcement	50,800	1,403	30,202	1,312	5,806	3,320	8	42,050
		Total Drug Control Fund	50,800	1,403	30,202	1,312	5,806	3,320	8	42,050
		American Rescue Plan (127)								
	58831	ARPA Grant 1	6,904	-	-	-	-	-	-	-
	58836	Local Assistance Fund	-	-	-	-	-	-	-	-
	91401	Capital Expenditures	6,291,876	228,614	2,020	266,823	555,181	20,802	496,566	1,570,006
		Total ARP Fund	6,298,780	228,614	2,020	266,823	555,181	20,802	496,566	1,570,006
		Highway (131)								
	61000	Administration	178,365	15,486	11,715	11,365	16,864	11,159	10,980	77,570
	62000	Highway and Bridge Maintenance	2,047,609	170,772	251,515	119,556	178,136	105,396	172,906	998,281
	63100	Equipment Operation and Maintenance	512,639	28,911	32,072	37,280	43,181	33,451	39,966	214,860
	65000	Other Charges	99,800	52,463	2,863	2,808	3,635	2,944	4,384	69,098
	66000	Employee Benefits	30,000	6,536	-	6,534	-	(142)	6,534	19,462
	68000	Capital Outlay	1,769,284	7,200	109,976	76,513	-	484,721	550	678,961
	99100	Transfers Out	40,000	-	-	-	-	-	-	-
		Total Highway/Public Works Fund	4,677,697	281,368	408,142	254,056	241,816	637,529	235,322	2,058,232
		Debt Service (151)								
	82110	General Government-Principal	993,250	-	-	85,000	-	-	-	85,000
	82130	Education-Principal	1,895,000	-	-	-	-	-	-	-
	82210	General Government-Interest	154,568	-	-	14,275	102,296	-	-	116,572
	82230	Education-Interest	523,750	-	-	261,875	-	-	-	261,875
	82310	General Government	17,000	34	55	556	822	677	1,487	3,632
		Total General Debt Service Fund	3,583,568	34	55	361,707	103,118	677	1,487	467,078
		General Capital Projects (171)								
	91110	General Administration Projects	-	-	-	-	-	-	-	-
	91130	Public Safety Projects	989,000	-	-	-	-	-	-	-
	91190	Other General Government Projects	850,000	-	-	-	-	-	-	-
		Total General Capital Projects	1,839,000	-						
		Capital Projects-Highway (176)								
	91200	Highway & Street Capital Projects	823,330	6	349,330	341,574	256	32,788	452	724,406
	99100	Transfers Out	-	-	-	-	-	-	-	-
	91200	Highway & Street Capital Projects	823,330	6	349,330	341,574	256	32,788	452	724,406

40300	Statutory Local Taxes	114,600	-	-	-	-	-	-	-	-	7,141	7,141
44100	Recurring Items	3,000	-	-	-	3,860	-	-	-	-	10,788	14,648
44500	Nonrecurring Items	2,500	-	-	-	-	-	-	-	-	-	-
46400	Public Works Grants	629,111	-	-	-	-	-	-	-	-	183,633	183,633
46800	Other State Revenues	2,672,483	3,115	217,199	230,426	231,409	226,793	209,530	1,118,472	209,530	1,118,472	1,118,472
	Total Highway/Public Works Fund	3,534,374	3,843	217,810	240,344	252,167	234,151	428,039	1,375,925	428,039	1,375,925	1,375,925
	Debt Service (151)											
Function	Description	Budget	July	August	September	October	November	December	YTD			
40100	County Property Taxes	329,800	491	2,114	26,844	40,326	33,530	76,396	179,701			
44100	Recurring Items	3,500	2,556	2,145	2,315	2,204	2,134	2,025	13,379			
44500	Nonrecurring Items	2,418,750	-	-	261,898	-	-	-	261,898			
49000	Other Sources (Non-Revenue)	144,950	-	-	-	-	-	-	-			
	Total General Debt Service Fund	2,897,000	3,046	4,258	291,057	42,530	35,664	78,421	454,977			
	General Capital Projects (171)											
Function	Description	Budget	July	August	September	October	November	December	YTD			
49200	Note Issued	1,839,000	-	-	-	-	-	-	-			
	Total General Capital Projects	1,839,000	-	-	-	-	-	-	-			
	Capital Projects-Highway (176)											
Function	Description	Budget	July	August	September	October	November	December	YTD			
40100	County Property Taxes	108,330	447	914	9,060	13,118	11,005	25,348	59,892			
40200	County Local Option Taxes	715,000	-	68,254	65,564	68,119	68,064	42,825	312,827			
	Highway & Street Capital Projects	823,330	447	69,168	74,624	81,238	79,069	68,173	372,718			

Table 3: 2026 Budget Status Summary as of December 31, 2025

Fiscal Year	2025-2026
Month	December

BUDGET AND ACTUALS

CASH BALANCE STATUS

Fund	General Fund (101)	Budget	Actual	Percent of Budget
	Appropriations	19,524,316	8,800,842	45.1%
	Revenues	18,762,156	8,666,697	46.2%
	Revenue Less Appn	(762,160)	(134,145)	

General Fund (101)	
Cash Balance	
Beginning Year	7,833,041
End of September	7,943,173
Change	110,132

Fund	Solid Waste (116)	Budget	Actual	
	Appropriations	2,874,355	1,118,930	38.9%
	Revenues	2,874,355	1,581,774	55.0%
	Revenue Less Appn	-	462,843	

Solid Waste (116)	
Cash Balance	
Beginning Year	2,284,525
End of September	2,740,340
Change	455,814

Fund	Drug Control (122)	Budget	Actual	
	Appropriations	50,800	42,050	82.8%
	Revenues	33,800	30,773	91.0%
	Revenue Less Appn	(17,000)	(11,278)	

Drug Control (122)	
Cash Balance	
Beginning Year	20,494
End of September	9,216
Change	(11,278)

Fund	American Rescue Plan (127)	Budget	Actual	
	Appropriations	6,298,780	1,570,006	24.9%
	Revenues	3,260,339	852,604	26.2%
	Revenue Less Appn	(3,038,441)	(717,402)	

ARP (127)	
Cash Balance	
Beginning Year	2,143,260
End of September	1,114,260
Change	(1,028,999)

Fund	Highway (131)	Budget	Actual	
	Appropriations	4,677,697	2,058,232	44.0%
	Revenues	3,534,374	1,375,925	38.9%
	Revenue Less Appn	(1,143,323)	(682,307)	

Highway (131)	
Cash Balance	
Beginning Year	1,598,842
End of September	1,920,878
Change	322,035

Fund	Debt Service (151)	Budget	Actual	
	Appropriations	3,583,588	467,078	13.0%
	Revenues	2,897,000	454,977	15.7%
	Revenue Less Appn	(686,588)	(12,102)	

Debt Service (151)	
Cash Balance	
Beginning Year	947,529
End of September	935,428
Change	(12,102)

Fund	General Capital Projects (171)	Budget	Actual	
	Appropriations	1,839,000	-	0.0%
	Revenues	1,839,000	-	0.0%
	Revenue Less Appn	-	-	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	382
End of September	382
Change	-

Fund	Capital Projects-Highway (176)	Budget	Actual	
	Appropriations	823,330	724,406	88.0%
	Revenues	823,330	372,718	45.3%
	Revenue Less Appn	-	(351,688)	

Capital Projects-Highway (176)	
Cash Balance	
Beginning Year	816,247
End of September	527,369
Change	(288,878)